

Clarkson, Christopher  
Personal Income Ret-  
1975-

MEMORANDUM

TO : Commissioners Procaccino and Manley  
FROM : Commissioner Koerner  
SUBJECT: Christopher and Evelyn Clarkson

Due to a misunderstanding between the hearing officer and counsel for the taxpayers, taxpayers failed to appear on the date set for hearing. It is my belief that taxpayers' counsel has acted in good faith throughout and I recommend that the default ordered by the authority on December 20, 1974, and the determination of January 22, 1975, predicated thereon, be vacated and that this matter be referred to the Secretary's office and that a new hearing be scheduled for sometime in April, 1975.

Milton Koerner  
Commissioner

February 7, 1975

I agree  
Manley 2/18/75

I concur  
Maurice Procaccino  
2-25-75

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
CHRISTOPHER and EVELYN CLARKSON

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article (a) 22 of the  
Tax Law for the Year (s) 1966

State of New York  
County of Albany

Janet Mack, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 22nd day of January, 1975, she served the within Notice of Decision ~~(for Redetermination)~~ by (certified) mail upon Christopher and Evelyn Clarkson ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. & Mrs. Christopher Clarkson  
P. O. Box 68  
Old Lyme, Connecticut

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~ ~~xxxxxxx~~ petitioner herein and that the address set forth on said wrapper is the last known address of the ~~(representative of the)~~ ~~xxxxxxx~~ petitioner.

Sworn to before me this

22nd day of January, 1975.

Katherine D. Manly

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition

of  
CHRISTOPHER and EVELYN CLARKSON

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the Year(s) 1966

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State of New York  
County of Albany

Janet Mack , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 22nd day of January , 1975 , she served the within Notice of Decision (or Determination) by (certified) mail upon Herbert L. Camp, Esq.

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Herbert L. Camp, Esq.  
One Chase Manhattan Plaza  
New York, New York 10005

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

Sworn to before me this

22nd day of January , 1975

Katherine D. Manly

Janet Mack



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

BUILDING 9, ROOM 214-A  
STATE CAMPUS  
ALBANY, N.Y. 12227

MARIO A. PROCACCINO, PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655  
MR. LEISNER 457-2657  
MR. COBURN 457-2896

**DATED:** Albany, New York  
**January 22, 1975**

**Mr. & Mrs. Christopher Clarkson**  
**P. O. Box 68**  
**Old Lyme, Connecticut**

**Dear Mr. & Mrs. Clarkson:**

Please take notice of the **DEFAULT ORDER**  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section ~~(x)~~ **690** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **4 months**  
from the date of this notice.

Any inquiries concerning the computation of tax  
due or refund allowed in accordance with this  
decision or concerning any other matter relative  
hereto may be addressed to the undersigned.  
These will be referred to the proper party for  
reply.

Very truly yours,

**Nigel G. Wright**  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
CHRISTOPHER and EVELYN CLARKSON : DEFAULT ORDER  
for Redetermination of Deficiency or :  
for Refund of Personal Income Tax :  
under Article 22 of the Tax Law for :  
the Year 1966. :

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Petitioners, Christopher and Evelyn Clarkson, filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1966. (File No. 69111943).

A formal hearing on the petition was scheduled before Nigel G. Wright, Hearing Officer, at the offices of the State Tax Commission, 2 World Trade Center, New York, New York, on December 20, 1974, at 9:30 A.M. Notice of said formal hearing was given to petitioners and petitioners' representative, Herbert L. Camp, Esq. Petitioners or petitioners' representative did not appear at the formal hearing. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

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ORDERED that the petition of Christopher and Evelyn Clarkson  
be and the same is hereby denied.

DATED: Albany, New York  
January 22, 1975

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER